

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF IOWA

IN RE:)
) Bankruptcy No. 19-02461
CHARLES B. JOHNSON,)
) Chapter 13
)
Debtor.)

IOWA DEPARTMENT OF REVENUE'S OBJECTION TO DEBTOR'S
CHAPTER 13 PLAN

The Iowa Department of Revenue (IDR) hereby objects to the Debtor's Chapter 13 Plan (the "Plan") filed on October 21, 2019 (as Doc. 4). In support, IDR states as follows:

1. The Debtor commenced this Chapter 13 bankruptcy action on October 21, 2019.
2. 11 USC § 1308(a) requires a Chapter 13 debtor to "file with appropriate tax authorities all tax returns for all taxable periods ending during the 4-year period ending on the date of the filing of the petition" no later than "the day before the date on which the meeting of creditors is first scheduled to be held".
3. As of the date of commencement (and continuing to today's date), the Debtor is required by applicable nonbankruptcy law to file, and has not yet filed, a 2015, 2016 and 2017 Iowa individual income tax returns.
4. The § 341 meeting occurred on November 19, 2019.
5. To date, the Debtor has not filed the required 2015, 2016 and 2017 Iowa individual income tax returns. It does not appear that the Debtor has requested or received an extension to file said return as allowed by § 1308(b).
6. IDR's claim with respect to liability owed on the 2015, 2016 and 2017 returns

will be entitled to priority pursuant to § 507(a)(8)(A). However, Part 4 of the Plan does not propose payment of IDR's potential claim.

7. Consistent with § 1325, the Plan is not confirmable until the Debtor has "filed all applicable Federal, State, and local tax returns as required by section 1308."

WHEREFORE, the IDR respectfully requests that the Court deny confirmation of the Debtor's Chapter 13 Plan filed on October 21, 2019, until such time as Debtor has filed all Iowa tax returns required to be filed pursuant to section 1308 and included any liabilities arising from such filing as priority claims in the Plan, and for such other and further relief as the Court deems appropriate.

IOWA DEPARTMENT OF REVENUE

By: 

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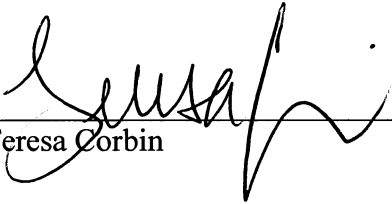
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the above document(s) was delivered by electronic service to the persons listed below at the addresses indicated on the 10th day of December, 2019.


Teresa Corbin

COPIES TO:

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Office of U.S; Trustee